

January 21, 2008

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Honorable Linda B. Riegle
 United States Bankruptcy Judge
 300 So. Las Vegas Blvd.
 Las Vegas, NV. 89101

U.S. BANKRUPTCY COURT
MARY A. SCHOTT, CLERKU.S. BANKRUPTCY COURT
MARY A. SCHOTT, CLERK

Your Honor:

I am submitting the covering pages of legal papers that were mailed to me by Renee Creswell of Lewis and Roca, LLP Lawyers. They cover the fact that I filed a claim for non payment of a loan to Riviera-Homes for America Holding. The hearing in your court has been scheduled for February 21, 2008.

I was totally surprised that a claim had been filed. Evidently someone at the Investor's LLC, filed the claim, and was done without my knowledge or consent. There is no justification or necessity for filing this claim, because this loan was paid in full on about May 26, 2006, to the Costanza 1987 Decedent's Trust. Had I been contacted before anyone took this action, I would have apprized them of the fact that the loan had been paid in full.

I can only assume that with the multitude of forms we were constantly being asked to submit to Investors LLC, that I inadvertently could have included the Riviera-Homes loan. I regret that I must have made the error, but I do feel I should have been contacted before undertaking the action of filing a claim.

I have notified Ms. Renee Creswell of Lewis and Roca, of the fact that this Riviera-Homes loan has been repaid in full, and that the filing should not have taken place, and requested that they consider dropping the case.

I am now appealing to you, to please consider striking this case from your agenda, for in reality, I am not requesting payment from Riviera-Homes for America Holding, and in my simple evaluation, it would be a waste of the court's time.

If possible, I would appreciate being advised of your decision on the above matter. Thank you for your valuable time in reviewing this situation.

Sincerely,

Sam Costanza

Sam Costanza
 9809 Canterbury Rose Lane
 Las Vegas, NV. 89134

RECEIVED
JUDGE RIEGLE
DATE: 1-25-08

P/S. DOCKET AS
W/D TO P/C per
LBR

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10725. 01808



E-Filed on 1/10/08

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 Telephone (702) 949-8320

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 Rob Charles NV State Bar No. 006593
 Email: rcharles@lrlaw.com
 4 John Hinderaker AZ State Bar No. 018024
 Email: jhinderaker@lrlaw.com

5 Attorneys for USACM Liquidating Trust

6 **UNITED STATES BANKRUPTCY COURT**
 7 **DISTRICT OF NEVADA**

8 In re:

9 USA COMMERCIAL MORTGAGE
 10 COMPANY,

11 USA CAPITAL REALTY ADVISORS,
 LLC,

12 USA CAPITAL DIVERSIFIED TRUST
 DEED FUND, LLC,

14 USA CAPITAL FIRST TRUST DEED
 FUND, LLC,

15 USA SECURITIES, LLC, Debtors.

17 Affects:

- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

Case No. BK-S-06-10725-LBR
 Case No. BK-S-06-10726-LBR
 Case No. BK-S-06-10727-LBR
 Case No. BK-S-06-10728-LBR
 Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
 BK-S-06-10725 LBR

**SECOND OMNIBUS OBJECTION
 OF USACM TRUST TO PROOFS OF
 CLAIM BASED, IN WHOLE OR IN
 PART, UPON INVESTMENT IN
 THE RIVIERA – HOMES FOR
 AMERICA HOLDING LOAN; AND
 CERTIFICATE OF SERVICE**

Date of Hearing:

Time of Hearing:

21 The USACM Liquidating Trust (the “USACM Trust”) moves this Court, pursuant
 22 to § 502 of title 11 of the United States Bankruptcy Code (the “Bankruptcy Code”) and
 23 Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for an
 24 order disallowing the Proofs of Claim filed by individual investors (“Direct Lenders”)
 25 against USA Commercial Mortgage Company (“USACM”) to the extent such claims are
 26 based upon an investment in the Riviera – Homes for America Holding loan (the “HFA –

Rcvd 1/10/08

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3 4 5 Attorneys for USACM Liquidating Trust

6 **UNITED STATES BANKRUPTCY COURT**
 7 **DISTRICT OF NEVADA**

8 In re:

9 **USA COMMERCIAL MORTGAGE
 COMPANY,**

10 **USA CAPITAL REALTY ADVISORS,
 LLC,**

11 **USA CAPITAL DIVERSIFIED TRUST
 DEED FUND, LLC,**

12 **USA CAPITAL FIRST TRUST DEED
 FUND, LLC,**

13 **USA SECURITIES, LLC,**

14 Debtors.

15 **Affects:**

- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

Case No. BK-S-06-10725-LBR
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 Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**DECLARATION OF EDWARD M.
 BURR IN SUPPORT OF OMNIBUS
 OBJECTIONS TO PROOFS OF
 CLAIM BASED UPON
 INVESTMENT IN THE RIVIERA –
 HOMES FOR AMERICA HOLDING**

Date of Hearing: February 21, 2008
 Time of Hearing: 9:30 a.m.

21 I, Edward M. Burr, hereby declare under penalty of perjury that:

22 1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one
 23 of the leading providers of restructuring advisory and litigation support services in the
 24 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
 25 and other financial professionals.

*R.C.Y.L.
 1/10/08*

E-Filed on 1/10/08

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11 Attorneys for USACM Liquidating Trust

12 **UNITED STATES BANKRUPTCY COURT**
13 **DISTRICT OF NEVADA**

14 In re:

15 USA COMMERCIAL MORTGAGE
16 COMPANY,

17 USA CAPITAL REALTY ADVISORS,
18 LLC,

19 USA CAPITAL DIVERSIFIED TRUST
20 DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED
FUND, LLC,

USA SECURITIES, LLC, Debtors.

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CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**NOTICE OF HEARING REGARDING
SECOND OMNIBUS OBJECTION OF
USACM TRUST TO PROOFS OF
CLAIM BASED UPON
INVESTMENT IN THE RIVIERA –
HOMES FOR AMERICA HOLDING
LOAN**

Date of Hearing: February 21, 2008
Time of Hearing: 9:30 a.m.

THE USACM LIQUIDATING TRUST IS OBJECTING TO THE CLAIM
THAT YOU FILED. THE USACM TRUST SEEKS TO DISALLOW YOUR
CLAIM TO THE EXTENT IT IS BASED UPON AN INVESTMENT IN THE
RIVIERA – HOMES FOR AMERICA HOLDING LOAN BECAUSE THE USACM
TRUST CONTENDS THAT YOU HAVE BEEN PAID IN FULL FOR YOUR
INVESTMENT IN THAT LOAN. THIS OBJECTION WILL NOT IMPACT

David J. H. /08

If an objection to a claim is opposed, a written response must be filed and served on the objecting party at least 5 business days before the scheduled hearing. A response is deemed sufficient if it states that written documentation in support of the proof of claim has already been provided to the objecting party and that the documentation will be provided at any evidentiary hearing or trial on the matter.

If you object to the relief requested, you *must* file a WRITTEN response to this pleading with the Court. You *must* also serve your written response on the person who sent you this notice.

If you do not file a written response with the Court, or if you do not serve your written response on the person who sent you this notice, then:

- The Court may *refuse to allow you to speak* at the scheduled hearing; and
- The Court may *rule against you* and sustain the objection without formally calling the matter at the hearing.

Dated: January 10, 2008

LEWIS AND ROCA LLP

By /s/ Rob Charles (#6593)
Susan M. Freeman, AZ 4199 (*pro hac vice*)
Rob Charles, NV 6593
John C. Hinderaker, AZ 18024 (*pro hac vice*)
3993 Howard Hughes Parkway, Suite 600
Las Vegas, Nevada 89169
Telephone: (702) 949-8200
Facsimile: (702) 949-8398
E-mail: rcharles@rlrlaw.com
Attorneys for the USACM Liquidating Trust

Copy of the foregoing mailed by first class
Postage prepaid U.S. Mail on
January 10, 2008 to:

Parties listed on Exhibit A attached.

s/Renee L. Creswell
Renee L. Creswell

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LLC,**

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DEED FUND, LLC,**

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12 Debtors.

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14 **CHAPTER 11**

15 Jointly Administered Under Case No.
 BK-S-06-10725 LBR

16 **CERTIFICATE OF SERVICE**

17 Date of Hearing: February 21, 2008
 Time of Hearing: 9:30 a.m.

18 A. I, Renee Creswell, an employee of Lewis and Roca LLP, attorneys for the
 19 USACM Liquidating Trust, served the following documents regarding the Proof of Claim
 20 identified in Exhibit A, attached, to the addressee listed in Exhibit A, attached:
 21
 22
 23
 24
 25
 26

Rcv'd
1/14/08